

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v

Case No. 18-20489

Honorable Thomas L. Ludington

JAMES D. PIERON, JR.,

Defendant.

**ORDER DIRECTING GOVERNMENT TO FILE DRAFT TAX LOSS ASSESSMENT
UNDER SEAL AND DIRECTING RESPONSE FROM DEFENDANT**

On July 18, 2018, the U.S. Government issued an indictment against Defendant James D. Pieron alleging that he committed tax evasion. ECF No. 1. On March 7, 2019, a jury found Defendant guilty of tax evasion.

To assist in sentencing Defendant, the Government will be ordered to file under seal its draft tax loss assessment of Defendant. Federal Sentencing Guidelines §2T1.1 addresses sentencing guidelines for crimes of tax evasion. It provides:

(a) Base Offense Level:

- (1) Level from § 2T4.1 (Tax Table) corresponding to the tax loss; or
- (2) 6, if there is no tax loss.

(b) Specific Offense Characteristics

- (1) If the defendant failed to report or to correctly identify the source of income exceeding \$10,000 in any year from criminal activity, increase by 2 levels. If the resulting offense level is less than level 12, increase to level 12.
- (2) If the offense involved sophisticated means, increase by 2 levels. If the resulting offense level is less than level 12, increase to level 12...

The tax table at §2T4.1, as it is relevant, provides as follows:

Tax Loss (apply the greatest)	Offense Level
(A) \$2,500 or less	6
(B) More than \$2,500	8
(C) More than \$6,500	10
(D) More than \$15,000	12
(E) More than \$40,000	14
(F) More than \$100,000	16
(G) More than \$250,000	18
(H) More than \$550,000	20
(I) More than \$1,500,000	22
(J) More than \$3,500,000	24
(K) More than \$9,500,000	26

According, it is **ORDERED** that the Government file under seal on or before **April 15, 2019** its draft tax loss assessment of Defendant.

It is further **ORDERED** that Defendant file a response under seal to the Government's draft tax loss assessment of Defendant on or before **May 15, 2019**.

Dated: April 11, 2019

s/Thomas L. Ludington
THOMAS L. LUDINGTON
United States District Judge